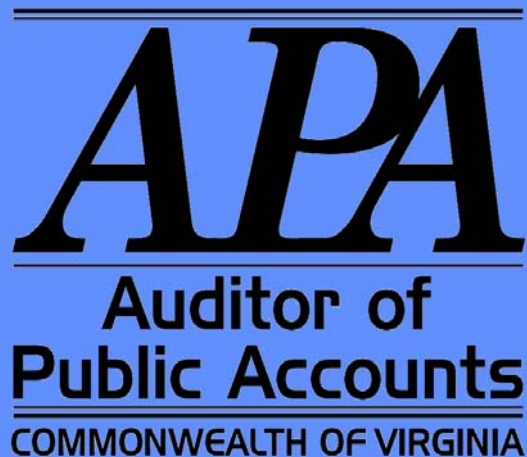


**ERMA D. HARRIS, TREASURER
OF THE
COUNTY OF NELSON**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 30, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 27, 2012

Angela F. Johnson
Incoming Treasurer

Erma D. Harris
Outgoing Treasurer

Board of Supervisors
County of Nelson

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Erma D. Harris, Treasurer of the County of Nelson, at December 30, 2011. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 30, 2011 and to turn over the assets, accounts, and records of the office to Angela F. Johnson, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Erma D. Harris, Treasurer of the County of Nelson, Virginia turned over to the incoming treasurer at December 30, 2011.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

COUNTY OF NELSON, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2011

Received of Erma D. Harris, Outgoing Treasurer of the County of Nelson, Virginia, by Angela F. Johnson, Incoming Treasurer of the County of Nelson, Virginia, the item as hereinafter described and listed at the close of business December 30, 2011.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Share of fees of sheriff and deputies	193.04
Total Commonwealth Current Credit Account	<u>\$ 193.04</u>

Signed and Witnessed:

Linda A. Gray
Witness (Auditor)

Angela F. Johnson
Incoming Treasurer

Erma D. Harris
Outgoing Treasurer

JAN 12 '12 AM 10:04

COUNTY OF NELSON, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2011

Received of Erma D. Harris, Outgoing Treasurer of the County of Nelson, Virginia, by Angela F. Johnson, Incoming Treasurer of the County of Nelson, Virginia, the item as hereinafter described and listed at the close of business December 30, 2011.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2010 State Income Taxes	\$ 6781.97

Total (Exclusive of penalty on past due items)	<u>\$ 6781.97</u>
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Signed and Witnessed:

Linda A. Gray
Witness (Auditor)

Angela F. Johnson
Incoming Treasurer

Erma D. Harris
Outgoing Treasurer